

REPORT

OF THE

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Inspectors of the New Jersey Prison,

TO THE

Legislature of New Jersey:

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REPORT.

**To the Honorable, the Legislative Council
and General Assembly of the State of New Jersey:**

THE undersigned, constituting the Board of Inspectors of the New Jersey State Prison, in pursuance of the following resolution, having proceeded to make the necessary examinations, are now prepared to submit their report, in answer to the various inquiries, contained in the said resolution :

“Resolved, (Council concurring,) that the Inspectors of the State Prison prepare and lay before the Legislature, at its next sitting, a statement of the annual earnings, receipts, disbursements, debts credits, nett gain and losses of the said prison, from the 1st of October, 1836, to the 1st of October, 1843—and that the said statement shall also show the amount of earnings expended, or so applied in each year, to the benefit of the state, and the amount of moneys received from or paid into the state treasury, including payments for salaries or otherwise.”

The fiscal operations of the prison since its completion, a period of nearly eight years, have been very considerable—embracing transactions of a varied character, and thus rendering its management very complicated. Nevertheless, we indulge the hope, that the care and attention bestowed in the examination of the whole matter, added to the numerous explanatory numerical tables, subjoined, will be sufficient to furnish all the desired information.

The starting point of investigation, called for by the resolution, is the 1st day of October, 1836; but in order to render the account intelligible, we have deemed it requisite to incorporate in our report, a statement, exhibiting the financial condition of the prison, at the close of the preceding current year.

There is also a matter of very considerable moment, that will tend materially to elucidate the condition of the prison, connected with the ability of the institution to maintain itself, without extrinsic aid

from the state. This, the Legislature will discover, by a careful examination of the stock property and available securities of the prison, contained in statement A, herewith submitted, and to which the undersigned beg leave to refer.

By reference to that statement it will be perceived, that on the 1st of October, 1835, the nett stock of the prison, over and above all its liabilities, amounted to \$24,043 20 which was made up as follows:— The effects of the prison were inventoried at \$5800 39, which estimate we may reasonably presume did not extend beyond the real value of the property appraised. The cash on hand amounted to \$1757 56; the bills receivable to \$1150 01 $\frac{1}{2}$. The books exhibited an indebtedness to the prison from various individuals, of \$3345 52 $\frac{1}{2}$, the only remaining item is one of \$12,709 74, due from the state, for labor bestowed by the convicts, upon the new State Penitentiary, then in progress of erection, under the superintendence of Commissioners, appointed by the Legislature for that purpose; and also for materials furnished from the stock and earnings of the old prison.

The policy of employing the convicts in mechanical pursuits, though insufficient to meet the current expenses of the prison in full, had nevertheless been attended with partial success. It contributed to relieve the treasury of the state in a great measure from the burden of providing for its annual expenses.

The Commissioners, for building the new prison, desirous of diminishing as far as possible the cost of its construction, were of opinion that their object could be most successfully attained, by causing the labor of erecting the prison, to be as far as practicable performed by the convicts. It was natural to suppose that the state could be materially benefitted by carrying out this idea. Not only that the commissioners might exercise more perfect control over the operatives, but mainly because the service of each (equivalent in amount to that of the ordinary laborers or mechanic) might be obtained at a greatly reduced price.

When, therefore, the commissioners entered upon their duties, they proceeded to employ the convicts upon the new prison. And by a reference to the minutes of the proceedings of the inspectors, we find the commissioners were to be charged by the prison, for the wages of the out-door laborers, at the rate of 62 $\frac{1}{2}$ cents per day,— The smiths at work inside earned, and were allowed by the Commissioners, 75 cents per day.

This labor of the convicts necessarily withdrew them from their ordinary employment, in the different species of mechanical pursuits, that had been introduced in the old prison, and consequently

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the amount of earnings in the old prison became much diminished from that source. Yet, by the judicious policy of the commissioners, this labor upon the new prison, became the means of augmenting the earnings of the prisoners far beyond that of any previous year. It operated in a great degree to placing the institution, not only out of embarrassment, but relieving it entirely from debt.

The inspectors have deemed this explanation necessary, as it will become very important in a subsequent part of this report, in order to ascertain the ability of the institution to maintain itself. Thomas M. Perrine was then the keeper, and continued in that capacity up to Oct. 1, 1835.

It will be perceived that the assets of the prison consisted principally in this debt due from the state, through the commissioners.—Now we can see no difference in the character of this transaction from that of a debt created by an individual. Suppose it became necessary to close the accounts of the prison finally and transfer the assets to another. If this labor amounting to over, \$12,000 00 had been performed by state prisoners for an individual, say in cutting stone, weaving, chair making, or the like, it would be collected, and when the settlement took place, the keeper would transfer the property to the state, and pay into the treasury, every dollar of this money that might not be required to liquidate outstanding demands against the institution. To illustrate the correctness of this position, we will assume that Mr. Perrine had, by his good management of the prison, earned the sum of \$16,055 26 (being the same amount as appears by statement A, that was due from the commissioners for convict labor, added to the debts due from individuals, at the close of year in October, 1835,) and had received the whole amount in cash, how would his account then stand? Let us see. By statement A,

He had in cash, on hand,	\$1757 56
Add to this the above amount of prison earnings, converted into cash,	16,055 26
	—————
Whole amount of cash on hand,	\$17,812 82
Now take from this the gross amount of debts due by the prison,	720 02
	—————
Balance,	\$17,092 80

And you will then perceive that Mr. Perrine would have actually paid into the treasury of the state the sum of *seventeen thousand and ninety-two dollars and eighty cents.*

Thus much by way of explanation. We take it, the object of this report is directed to elucidate the true condition of the prison, and to ascertain all matters necessary to the solution of the question: Has the New Jersey State Penitentiary been a source of profit or loss to the state?

In the discharge of the duty, therefore, enjoined upon us by the resolution, we shall endeavor to present the whole subject in a clear manner, and divest the affairs of the institution from that confusion into which they appear to have been thrown, by those who have undertaken the task heretofore. The supervision and management of the prison commenced with Joseph A. Yard, on the first of October, 1835. It is true, Mr. Yard was not appointed until January following; nevertheless, he was accountable for its management from the 1st of October, the commencement of the current year.

His administration commenced and continued until October 1836, in the old prison. Meanwhile, some of the convicts were employed as now in mechanical pursuits, but a great number were engaged in erecting the new Penitentiary.

The amount of the stock of the prison transferred to Mr. Yard, was \$24,043 20. This was passed to him by the former keeper, Mr. Perrine, as available; yet a large amount of that sum, consisting of sundry debts due to the prison, from various individuals, has since been shown to have been of no value; which, after Mr. Yard left the prison, was stricken from the stock account, upon the prison books, as bad debts, from which nothing could be realized.

The Inspectors would mention here, that in reports subsequently made to the Legislature, these debts have been charged upon Mr. Yard, as having, among others, been created during his administration; whereas, the books of the prison show, that they were contracted long before he came into office.

At the close of the first year of Mr. Yard's administration as keeper (as shewn by statement B,) the nett stock of the Institution amounted to \$27,024 64, being an increase over the last preceding year, of \$2981 44.

In November, 1835, a part of the stock of the prison had been destroyed by fire, amounting to \$1269 31, which Mr. Yard was enabled to replace out of the earnings of the Prison, over and above the expenditures of that year, and it therefore became the subject of legitimate charge against the state.

The amount due from the Commissioners for convict labor was augmented during the same period, from \$12,709 74 to \$15,641 00, being an increase of \$2931 26.

There is also a charge of \$424 11 against the state, for repairs done to the prison, which Mr. Yard paid out of the prison earnings.

The debts due by the prison amounted to \$428 36 $\frac{1}{2}$, which deducted from the assets of the Prison, \$27,453 00 $\frac{1}{2}$ leaves the nett stock to be transferred to the accounts of the next year, amounting to \$27,024 64.

The salaries of the officers of the prison were, and still are by law, drawn direct from the Treasury, and therefore could form no part of the expenditures of the prison proper.

During Mr. Yard's first year no money was drawn from the State Treasury by him, in aid of the prison. The earnings of the Institution, under his management had exceeded the current expenses by \$2981 44.

It is true, Mr. Yard did not pay any of these surplus earnings into the Treasury; but if he had chosen to embarrass the affairs of the prison and treasury, it would have been very easy for him to have paid in every dollar.

The whole of this surplus was owing to the prison by the state, through its agents, the Commissioners.

Mr. Yard, therefore, if desirous of availing himself of any honor to arise from the actual payment of surplus money, had only to draw from the Treasury, the amount due for convict labor during that year, \$2981 26, and then upon that, or the succeeding day, go through the formal process of paying it back again into the same depository from which it had first been taken, claiming the repayment, as he might truly have done, as so much surplus earnings; however, Mr. Yard saw fit to acquire a reputation for correct management and prudent business-like conduct, rather than mere parade. He knew that his accounts would show the actual nett gain of the prison, which was all his employers could desire.

To sum up the year's account, it would stand thus:

Salaries of officers of the prison,	\$4,333 55
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Surplus earnings during the same period,	2981 44
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Loss to the state in carrying on the Institution,	\$1,352 11
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While the nett gain, exclusive of salaries, (upon the principle of computation of subsequent keepers) to the state, was	\$2,981 44
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To which add the inspectors' fees, paid by Mr. Yard,	
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out of Prison earnings,	331 50
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And the actual gain will be	\$3,312 94
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It will be perceived, by reference to one of the numerical tables.	
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Subjoined, that Mr. Yard paid out of the surplus earnings, the Inspectors' fees, \$331 50.

Since the Institution passed out of his hands, the Inspectors' fees have invariably been drawn from the State Treasury.

Statement C exhibits the condition of the Prison at the close of the current year, on the 30th September, A. D. 1837.

The whole amount of stock was	\$33,048 38½
From which deduct debts due by the Prison,	1,368 46½

Balance in favor of the prison, being the nett stock,	\$31,679 92
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The convict labor performed for the state, amounted this year to	\$794 20
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Paid for Prison repairs out of the Prison earnings,	19 33
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Total,	\$813 53
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none of which was ever drawn by Mr. Yard from the Treasury, the same not being required by the exigencies of the institution, although his draft would have been honored, and he might, if he had chosen, claimed the merit, at the close of the year, of having paid into the Treasury, from the surplus earnings of the Prison, the sum of \$813 53.

The stock of the Prison embraced the amount of property destroyed by fire, and replaced by Mr. Yard, out of the surplus earnings, together with the amount of Prison repairs of the previous year. These charges, amounting together, to the sum of \$1,693 42, were, by order of the Board of Inspectors of that year, *stricken from the stock account of the Prison*. This had the effect, not only of depriving the Institution of the benefit of that sum due from the state; but unexplained, made it appear, that Mr. Yard had fallen that amount behind preceding years, in the earnings of the Prison: whereas it had actually been paid by him out of the Prison *earnings*. The salaries drawn from the Treasury, during 1837, amounted to

\$4607 29

The nett gain in the operations of the Prison, during the same period, was	6348 70
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Actually exceeding the expenditures, inclusive of salaries,	\$1741 41
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It may therefore appear strange, Mr. Yard having so large a surplus, that no part of it was paid into the Treasury at the end of the year; but this apparent inconsistency is explained by the fact, that he had absorbed the greater portion thereof, in

matters for which the state itself, and not the Prison, should have made provision. \$1269 31 were paid by Mr. Yard, to replace the stock and property destroyed by fire, \$424 11 in the previous year—and \$331 50 that year, for Inspector's fees; besides he had furnished the new Prison *entire*, with furniture, and apparatus for the prisoners, in carrying on the various mechanical departments. The balance consisted of a state debt for convict labor, which *was already in the State Treasury*, and did not require to be drawn out, *only to be returned*.

Statement D shows fully, that the surplus was transferred to and made part of the nett stock of the succeeding year.

By Statement C, inventory, September 30, 1837, was	\$8,103 58
By Statement D, inventory September 30, 1838,	15,739 79

Increase,	\$7,636 21
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A reference to the statements accompanying this report will show, in detail, the subject matter of the inventory, and stock of the prison, in each year.

The nett stock of the prison, at this time, amounted to	\$39,394 82
The salaries drawn from the state treasury, amounted	

to	6,192 49
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The nett gain of the prison operations during the same period, was	7,734 23
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The convict labor this year amounted to	855 89
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In this, as well as the preceding year, Mr. Yard drew no money from the Treasury, except only for the salaries of officers. His account then, is as follows:

Nett gain for the year, ending 30th September, 1838,	\$7,734 23
Deduct salaries of officers of prison,	6,192 49

Balance in favor of the prison,	\$1,541 74
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On the 30th September, 1839 (see statement E,) the stock of the prison amounted to \$44,943 96, from which it was necessary to deduct \$4,473 75, being the liabilities of the prison, leaving a balance (the nett stock of the prison) of 40,470 dollars 21 cents.

The inventory had increased to 16,214 dollars 35 cents. To meet the indebtedness of the prison of 4,473 dollars 75 cents, the institution had claims against sundry individuals, amounting to 6,224 dollars, 20 cents, which, together, with the amount due from the state for convict labor, of 17,426 dollars 74 cents, made up the sum of 23,650 dollars 94 cents.

If, therefore, these claims had been paid to the prison, Mr.

Yard could have paid off all the debts due by the institution, and there would have remained in his hands, to go into the state treasury, a balance of \$19,177 19.

It is proper here to observe, that among these debts due by individuals, there were many that had been transferred to Mr. Yard by his predecessor, and which were entirely valueless. In several instances the persons were themselves either dead or insolvent, before ever the books or evidences of debt passed out of the hands of Mr. Perrine.

But even if the entire amount of those claims turned out to be a loss to the prison, still the sum due for convict labor would have been more than sufficient.

It was at the close of this year that Mr. John Voorhees was appointed keeper. Mr. Yard's administration for four years, terminated in a manner which left no doubt of the ability of the prison to maintain itself. He husbanded its means so prudently, that he left it, if not out of debt, certainly with available funds more than sufficient for that purpose. It had been the custom of some of the creditors of the prison, to leave their claims unsettled, believing the investment secure. While Mr. Yard, anticipating the time of payment, strove to avoid drawing any thing from the treasury, for ordinary expenditures, to the end that when these sums should be demanded, they could instantly be paid by a draft upon the treasurer.

He appears to have been paid by the Legislature after he went out of office, 600 dollars as a testimony of their approbation of his management as keeper.

When Mr. Yard came into office the nett stock of the prison amounted to	\$24,043 20
When he went out of office, four years after, the nett stock he passed over to his successor, Mr. Voorhees, was	40,470 21
	<hr/>
	\$16,427 01

So that the nett stock had been increased, on an average, more than *four thousand dollars* a year; or in the four years of his administration, he had purchased and brought into the prison, \$16,427 01 worth of property, fixtures, and furniture. It has been said of Mr. Yard, although he reported large profits, yet that none of these moneys ever found their way into the state treasury. The error arose in this: Mr. Yard reported surplus earnings—he never reported that he had those earnings converted into cash. Instead of having the amount of his surplus earnings in money—he had

it in furniture.* fixtures, weaving looms, and other apparatus, tools, &c., he could not, without a sale, reduce the property of the prison to money, but he could, and did, show the amount of *gain in the operations of the prison* under his management, and of what those surplus earnings consisted. The prison books attest the truth of his Report, and that the money was expended in purchase of property, most of which is, at this day, in use within the prison walls.

Lest we should not be understood it will be well to insert an analysis of his payments out of the surplus earnings, which other Keepers since, for similar purposes, have been obliged to draw from the State Treasury.

He was enabled to carry on the operations of the prison without drawing on the Treasurer—they could not.

Account of monies paid, &c., by Mr. Yard, during the four years of his administration, ending September 30th, 1839, forming no part of the usual current expenditures:

Furniture, fixtures, &c., being increase of nett stock,	\$16,427 01
Repairs and property, to replace the loss by fire,	1,269 31
Prison repairs,	443 44
Inspectors' fees,	331 50
" "	208 50
" "	193 50
Prison repairs,	242 99
Re-taking a prisoner who had escaped,	200 00
Per allowance by order to Joseph R. Dobbins,	500 00
Board of sundry persons, as assistants, their board forming part of their salaries,	378 00
 Total,	 \$20,194 25

The Inspectors consider no comment necessary upon this part of the Report. If Mr. Yard had drawn upon the Treasurer for all prison repairs, Inspectors fees, kept the amount of the nett stock of the prison down to what it was when he came into office, and then followed the example since set by Mr. Gaddis, in drawing the amount of convict labor from the Treasury, he would have had at the close of his administration over *eighteen thousand dollars* to have paid over to his successor, or returned to the State.

*Mr. Yard furnished nearly two hundred cells with separate prison furniture, tools, and machinery necessary to enable each convict to labor by himself. In addition to which, he furnished the Inspectors' Room, and other parts of the building.

Mr. Gaddis in 1841 drew from the State Treasury, for convict labor, repairs and improvements,	\$2502 36
In 1842,	1760 98
In 1843,	361 90
	<hr/>
Total,	\$4625 24

Soon after Mr. Voorhees came in, the creditors of the Institution presented their demands for payment. The total amount of indebtedness was \$4473 75. The Inspectors' are at a loss to account for the events in the prison during this first and only year of the administration of Mr. Voorhees. His predecessor had permitted \$17,426 74 to remain in the Treasury, subject to the draft of the Keeper, expressly to meet these demands. The joint-committee of the Legislature, upon the accounts of the prison, attended at the prison, to make their annual inspection and report.

They met, and (for some reason unaccountable to us, and irreconcilable with a proper knowledge of the business) ordered the whole amount of convict labor, exceeding *seventeen thousand dollars*, a sum as certainly available to the Institution, as so much cash, *to be stricken from the books*. They went still further. They found upon the books and among the assets, liabilities of sundry persons, amounting to \$4306 14, which, without the means in their reach, of knowing whether all or any of it was collectable, they, in the same cavalier method, ordered the clerk of the prison to expunge *as valueless*.

We here take occasion to state, that a part of the claims that were stricken from the books at that time, was really *valid and have since been paid voluntarily*. We are also well assured that more will be liquidated.

The claims against the prison were meanwhile unsettled. Their payment must be provided for. By the acts of the joint-committee and keeper, the prison was entirely stripped of its available funds. The Institution had but to *claim its own* from the Treasury, to wipe off all its indebtedness. But instead of this, the committee allowed the debts to stand, while they cut off the only means of their payment. It might be considered uncharitable to venture the suggestion, that they were done to bring discredit upon the administration of Mr. Yard.

We cannot forbear to notice the manner in which this whole business was managed. With so large an amount at his call in the Treasury, the application of Mr. Voorhees to the Legislature for \$6000 00, to meet the indebtedness of \$4473 75 would have been

looked upon as preposterous. Were not \$17,000 00 sufficient to pay off so small a debt? Unquestionably, unless therefore, Mr. Yard was to lose caste as Keeper, under the charge of mismanagement, there is no conceivable reason why the money should not as well be drawn to pay a state debt, as to cancel the debt with *the dash of a pen*, and then appropriate \$6000 00 to pay the debts of the prison!

What right had that committee to strike out a claim of \$17,000 00 from the prison books? Was that course adopted from necessity? It strikes us, that with the same propriety, a joint-committee of the Legislature might walk into the Treasurer's office, and there strike out of the school fund books, the State debt of \$99,000 00. We imagine it quite difficult to present any real difference between the two cases. In either case the State is the debtor to a particular fund—each under the supervision of a committee, and yet it remained to those gentlemen to be the first to mutilate the prison books—the first to strip the prison of its assets, as committee men, and then gravely to sit as legislators upon the petition of Mr. Voorhees, and vote an appropriation of \$6000 00 to supply the means, of which, by their own act, the prison was deprived the week before. Yet such was the fact.

It is manifest, that the affairs of the prison were thrown by this act, into the greatest confusion. Nor did the consequences rest alone with Mr. Voorhees. He received \$6000 00, and put that amount in the prison funds. The current expenditures of the prison had exceeded the earnings \$3466 89. Mr. Voorhees had paid out of the appropriation of \$6,000 00 all the liabilities under Mr. Yard's administration, and at the year's end paid over to Mr. J. B. Gaddis, the sum of \$1272 60, which we will dispose of presently.

To sum up the year's management of the prison by Mr. Voorhees:
 Oct. 1, 1840. Stock of prison, \$25,336 92
 Debts due by the prison, including the appropriation of
 \$6000 00, 10,307 97

Balance, being the nett stock, \$15,028 95

This reduction in the stock, it will be remembered, was made by the Committee of the Legislature; and therefore, could have no influence upon the prison affairs, except to embarrass them. It doubtless furnished the material for a report that could throw no light whatever upon the true condition of the prison, but whose only effect must be, to cast a stain upon the reputation of the predecessor of Mr. Voorhees.

You will find, by examining statement F, that the accounts of the state and prison were differently treated, according as the indebtedness should happen to be on the one side or on the other. In Mr. Voorhees' time \$6000 00 obtained from the Treasury to carry on the operations of the prison, were placed to the credit of the state as a loan, and the prison is made a debtor for that sum to the State Treasurer. While upon the very same page on the debit side of the stock account, you will perceive the sum of \$17,426 74 (contracted previously to Mr. Yard's going out) due *from* the state *to* the prison, stricken off the books as utterly worthless, a groundless claim. We question much whether such a gross inconsistency can find its parallel.

In the name of wonder, if the prison was to be charged by the state with the amount it received, was it not equally just and reasonable, that the state should be charged with the amount due for convict labor by the prison? It would be most palpable fallacy to reason otherwisc. However, we apprehend we have made the whole matter intelligible to the most ordinary comprehension. It only remains to show how the debts of Mr. Yard were liquidated, and in what condition the Institution passed into the hands of Jacob B. Gaddis, whose administration commenced in October, 1840.

By further reference to statement F it will be seen that Mr. Voorhees had saddled the institution with debts amounting to \$4307 97. He had drawn from the treasury for salaries \$6416 30, in addition to which he had obtained the appropriation of \$6000 00 to enable him to pay off \$4473 75, making in all, drawn by him, for the prison, in one year, \$12,416 30. He therefore paid nothing into the treasury. Unlike Mr. Yard, he drew more money from the treasury than the prison owed, and left the prison at the end of *one* year over \$4300 00 in debt, within one hundred and seventy dollars of what Mr. Yard had created and left unpaid in *four years*, and that too, when Mr. Yard had been embarrassed with the disadvantages of an experiment in prison discipline that had been brought by him into successful and complete operation, when Mr. Voorhees came into office.

The utter inefficiency of Mr. Voorhees became so evident, and the loss in the operations of the prison so enormous in *one* year, upon the coming in of his annual report, that the Legislature deemed it proper to substitute another. Jacob B. Gaddis was accordingly appointed keeper, and his administration commenced with the opening of the current year October 1st, 1840.

Almost the first step taken by this new keeper, was to have a

Second inventory made of the stock of the prison. In his estimation, the appraisement made a few weeks previous, by his predecessor, (Mr. Voorhees,) was entirely too large. The whole matter was reviewed, and ended in the depreciation of the estimated value of the inventoried property, to a very great extent. We find a sweeping reduction made of \$2077 00 without any supposed reason for such a course. Our efforts, however, are directed to the effect rather than the cause of such a radical cutting down and undervaluation. If motives are to be called in question, we are confident that this system could have been resorted to for no other purpose than to enable Mr. Gaddis to claim an increase in the nett stock at the end of the year, when in reality no such increase existed. Like the Western merchant, who boasted of having made himself greatly the gainer in a short time, by the process of *marking up his goods*, so could Mr. Gaddis appear to add much to the amount of his inventory by the same process. He had but to mark up the goods at the end as much as they had been cut down in the beginning of the year, in order to show an increase in the stock during that period, of, say twenty, thirty or fifty per cent., while in both cases the value had been put upon the same articles. Whether our conjecture as to the object be correct or not, the result certainly was produced. To prove this, we refer to statements F & G. We also introduce a synopsis of the different accounts, by way of comparison.

Inventory, 1840. Furniture account under Mr. Voorhees, \$5,417 38
 Inventory, 1841. Furniture account under Mr. Gaddis, 6,848 80

	Difference,	\$1,431 42
Inventory, 1840. Provision, hospital, &c., account, under Mr. Voorhees,		\$1,116 67
Inventory, 1841. Provision; hospital, &c., under Mr. Gaddis,		1,278 83

	Difference,	\$162 16
Inventory, 1840. Weaving, chair-making, &c., under Mr. Voorhees,		\$10,415 38
Inventory, 1841. Weaving, chair-making, &c., under Mr. Gaddis,		6,607 37

	Difference,	\$3,808 01
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If, therefore, you deduct the sum of \$1,431 42, and \$162 16 from \$3,808 01, it will be seen, that compared with the previous year,

there is a loss in stock against the administration of Mr. Gaddis, of two thousand two hundred and fourteen dollars and forty-three cents.

Again, the nett stock of the prison under Mr. Voorhees, was \$15,028 95, while at the end of Mr. Gaddis' first year, it had fallen off to only \$13,979 19, (being a loss of \$1049 76.) The committee of the legislature of that year reported that Mr. Gaddis had made a gain in the operations of the prison, of \$4486 22. Now so far as an inspection of the books goes to contradict that report, we consider the whole matter purely imaginary. The impression left upon the public mind, was, that Mr. Gaddis had been enabled to make \$4486 22 for the state in one year. When, and where, or how, does that appear? Not by the prison books, of a verity. It could not have been turned into cash, for he never pretended to have paid a dollar into the Treasury. It could not have been in the stock, for it was less by \$2,214 43 than when transferred to him by Mr. Voorhees. Charity prevents us from intimating, that the committee must have been induced to credit what they were told, rather than to have relied upon the books themselves, to have made a report, in our judgment, so manifestly erroneous.

Statement G exhibits the correct view of the operations of Mr. Gaddis during 1841, as his accounts stand upon the books of the prison. Instead of making anything for the prison, his first year's administration, cost the state the following sums:—

He drew from the Treasury in 1841, for salaries of officers of the prison,	\$6782 43
For prison repairs, improvements and convict labor,	\$2,502 36
“ prison uses, (appropriation)	5000 00
“ heating apparatus, (drawn by the inspectors in fact,)	
but for the prison,	3000 00

Total,	\$17,284 79

Making in all *seventeen thousand two hundred and eighty-four dollars and seventy-nine cents*, in one year, being within \$4508 09 of the sum Joseph A. Yard drew for all purposes, in four years.

As respects the five thousand dollars, some of that amount went to pay off debts contracted by Mr. Voorhees.

But the sum, \$3000 00, expended for a heating apparatus, was so much money thrown away. It was wasted upon a mere experiment, that ended in a complete failure. The speculation was exceedingly unfortunate for the state, as the whole apparatus, shortly after its completion, was abandoned as useless. A part of the

material was sold for old iron, and the remainder, we are credibly informed, composes a part of the rubbish in the prison yard. But the mischief did not end here. From discoveries since made, it is ascertained, that the state had to pay nearly another thousand dollars, which consists of debts created in experimenting upon a machine to furnish heated air for the cells in winter, and fresh breezes in the summer.

At the close of the current year, Oct. 1st, 1842, (see statement H,) the nett capital of the institution was \$18,157 41.

Mr. Gaddis claims the merit here, of paying into the Treasury, at the year's end, \$1600 00. Whether this money was the result of his good management of the prison, or not, remains to be shown.

Mr. Voorhees' debts were \$4307 97. Now when Mr. Voorhees went out, he paid to Mr. Gaddis in cash \$741 82; besides Mr. Gaddis drew \$5,000 00 to pay the debts of Mr. Voorhees. He also drew \$2502 36 for convict labor, &c. The whole together amounts to 8,244 18.

Suppose then we take that amount, and deduct therefrom the gross amount of Mr. Voorhees' debts, what would be the balance, in cash, remaining in the hands of Mr. Gaddis?

Cash received, to pay Mr. Voorhees' debts, in all,	\$8,244 18
Gross amount of Mr. Voorhees' debts,	4,307 97
<hr/>	
	\$3,936 21

So then, Mr. Gaddis, after paying off all the prison debts that had accrued in the time of his predecessor, had in his hands and possession, in A. D. 1842, \$3936 21. If, therefore, he only paid over at the year's end \$1600 00, what became of the balance?

But, in addition to all this, Mr. Gaddis drew for what is termed prison uses and salaries, the following sums, viz:

Salaries of officers of the prison,	\$6,757 50
Prison repairs, convict labor, &c.,	1,760 98
Do. prison use,	100 00
Amount appearing against prison in Treasurer's account, for money drawn by Jacob B. Gaddis, of which we find no account on the prison books,	607 18
<hr/>	
Total,	\$9,225 66

Notwithstanding, therefore, Mr. Gaddis exhibits so gratifying a statement of the condition of the prison under his management, for the year 1842, let us see what that same administration cost the state:

Salaries, prison uses, &c., above enumerated,	\$9,225 68
Balance in his hands at the commencement of the year, &c., after paying all of Mr. Voorhees' debts, amount- ing to	3,936 21
	<hr/>
	Total, \$13,161 87
	<i>Per Contra.</i>
Amount of increase of stock from the end of last year, 1841, as shown by comparing statements G and H,	\$4,178 22
Amount paid to the Treasurer,	1,600 00
	<hr/>
	5,778 22
	<hr/>
Balance,	\$7,383 65

In this calculation we charge Mr. Gaddis only with the money he had in his hands at the commencement of 1842, and such other sums as he drew out of the Treasury, in 1842. We then give him credit for the whole increase of stock, without regard to any marking up in appraisements, to which we make no allusion. In addition to which, he is allowed the payment of \$1,600 00, and the result, upon subtracting the expenditures from the receipts, show that Mr. Gaddis' management in 1842, inclusive of salaries, cost the state the large amount of \$7,383 65, or *exclusive* of salaries, *one thousand six hundred and twenty-six dollars and fifteen cents*.

Our labors will conclude with a history of the last year's administration of the prison affairs, under Jacob B. Gaddis, the details of which are comprised in statement I.

The nett stock of the prison at the end of the year, Oct. 1st, 1843, was estimated at \$25,351 10. The gain in the same period is stated to have been \$2969 80. It appears that Mr. Gaddis had paid into the Treasury the sum of \$1000 00 at the end of the year as so much clear gain to the state, thereby inducing the public to believe, from that fact, that the prison had in his hands, become a source of revenue. A more bold attempt at imposition was never practised. It is due to the legislature and the public, once for all, to expose every attempt to hoodwink either. If that report was to be taken *ex cathedra*, the unsuspecting people of New Jersey would be most egregiously deceived. The truth is, that in 1843, Jacob B. Gaddis paid into the Treasury \$1000 00, but it is equally true, that the amount drawn from the Treasury of the state, during the same period, was \$7,153 90. The stale story is repeated, that the prison has nothing to do with the salaries of prison officers. But the in-

stant that is asserted, it amounts to the most satisfactory denial of the statement, that the prison was a source of revenue to the state. That institution must indeed be profitable to the people, when they received one thousand dollars in return for more than seven thousand dollars taken from them. But how did Mr. Gaddis have it in his power to do this, and under what show of justice, could he return this sum of \$1000 00? By examining statement I, you will find in the face of his report about cash purchases, that while he could pay \$1000 00 into the Treasury, he permitted \$1487 53 of debts against the Prison to stand unpaid, most of which, by the way, will have to be paid by his successor, Mr. Yard. Now why did he not take this \$1000 00, and pay off a part of that debt of \$1487 53.

We would here take occasion to say, that in addition to the \$1487 53 of debts, Messrs. Morris, Tasker & Morris, hold a claim against the Prison for improvements, and have demanded its payment, together with bills of some considerable amount of Jacob B. Gaddis' contracting, have been presented and paid; and how many other debts are outstanding, we are unable to say. But by far the most interesting portion of this whole matter, will be discovered in the adroitness of the late keeper, in obtaining the \$1000 00 that went, with so great a flourish, into the Treasury. At the time when it was necessary for Mr. Gaddis to make up his annual account, he had but a few dollars in cash in his strong box. He threw out the impression in his report, in speaking of cash purchases, that he did all his business for cash, that he trusted nobody, took no notes, allowed no property to pass out of his custody, without the payment therefor immediately. The great parade therefore of the \$1000 00 payment, also went to keep up the unities of the cash system. But how are the facts?

Upon referring to the Prison books, we discover that with the exception of an insignificant amount, paid for weaving carpets or the like, the entire business of the sales of prison materials, during Mr. Gaddis' three years, *was done upon credit*. The property was delivered to the purchasers, and they were either charged upon the books, or the keeper took their promissory notes as security for the respective amounts. Over and above charges against individuals, of several thousand dollars, upon the Prison books, in the three years, Mr. Gaddis had sold for credit, the manufactures of the Prison, and received for the same, eighty-nine promissory notes, *amounting to nearly fourteen thousand dollars*. Is this what Mr. Gaddis wishes the Legislature to consider a safe cash business?

To show the disastrous consequences of this immense business

on credit, and to show how near the truth is the statement, that Mr. Gaddis made no bad debts, we will mention a single instance. He trusted a man living in New York, and took his note for \$579 16 at six months' credit, which he paid by virtue of the provisions of the act, establishing a uniform system of bankruptcy. He also trusted him to a second bill of goods, amounting to \$564 00, and took another note, which was settled by the same easy method of *service by bankrupt certificate*. A third note was also taken from the same person, for \$564 03, which was liquidated by the summary transfer of the same from the Prison books, to the bankrupt schedule, thus causing a dead loss to the state, at one time, of *seventeen hundred and seven dollars and nineteen cents*.

In confirmation of this, we refer to the Prison books, and to the statements upon the debit side of the stock account of statement I, where you will discover more than four thousand dollars of bad debts, in the time of Mr. Gaddis, were stricken out. To go back then to the operation, by which the \$1000 00 was raised, you will find a schedule of certain promissory notes appended to this report, to which we invite your particular attention. None of those notes were due. Mr. Gaddis raised the wind as follows: He took these notes (with the exception of two) up to the Trenton Banking Company's office, and having endorsed them severally, laid them in to be discounted. The bank conceiving the State of New Jersey responsible for the amount of the notes, discounted them, and Mr. Gaddis, out of this money, took \$1000 00, went and paid it to the State Treasurer as so much surplus earnings! It was in this way Jacob B. Gaddis managed to convert the prison notes into cash, by endorsing them, and thus pledging the state for the refunding of the money, in case they were not paid at maturity.

But let us see whether this manœuvre to bolster up the business reputation of Mr. Gaddis, was not carried on at the expense of the people of New Jersey.

If the state owned the notes, they were just as good as cash, until they were due respectively. The people were not so pinched for money, as to be obliged to *shave their notes* before due; and therefore, there could be no earthly reason for this course. But Mr. Gaddis, doubtless conceived his credit would stand higher, by paying the cash, than merely reporting to the Legislature, the same in promis sory notes. It might interfere with the harmony of the idea about a safe cash business. He therefore thought, he might venture to pay *forty dollars* of the people's money to have these notes discounted. Not because it was right; not because it was

necessary; but simply, that Mr. Gaddis might have the credit of paying back into the Treasury \$1000 00.

The People of New Jersey, are doubtless exceedingly obliged to Mr. Gaddis, for throwing away their money in discounting notes, when there was not the least necessity for such a step.

We have now gone through with the various administrations of Messrs. Yard, Voorhees and Gaddis, including a period of eight years; we shall therefore conclude with a brief summary, exhibiting at a single glance, the expense which this prison has been to the State of New Jersey, in each year, under each keeper, a comparison of the expenditures of each with the other, and the aggregate in the whole term.

In 1836 Joseph A. Yard drew from the state treasury, for salaries of officers (which was the only money drawn that year,) \$4333 55
In 1837 he drew out for salaries (which was all he drew in that year,) 4607 29
In 1838 for salaries, (being the whole amount drawn that year,) 6192 49
In 1839 for salaries (drawing no other money that year,) 6659 55
Total, \$21,792 88

Now take from this the aggregate gain in the operations
of the prison for the same period, being for increase to
the nett stock, over and above annual expenditures, \$18,139 76

Balance against prison, \$3,653 12

This, then, is the general result of Mr. Yard's management of the prison for four years. It shows that he could have kept the stock of the prison at what it was when he went into office, and paid out of his surplus, the entire salaries of the officers, during the whole time, less only \$3653 12. How was it with Mr. Voorhees? In his one year he drew out of the state treasury for salaries and prison uses, \$12,416 30, and the prison sustained a loss that year, in addition to the above, of \$3466 89.

Let us compare his administration with that of Mr. Yard's:
Amount drawn for all purposes by Mr. Yard, in 4 years, \$21,792 88
Amount drawn for all purposes by Mr. Voorhees, in 1
year, 12,416 30

Difference, \$9376 58

Thus showing that the institution under Mr. Voorhees cost the state more than twice as much as it did under Mr. Yard.

Jacob B. Gaddis drew for all purposes, from the state treasury, in 1841,	\$17,284 79
In 1842, for all purposes,	9,225 66
In 1843, for all purposes,	7,153 90

Total, \$33,664 35

So it will be seen that in three years, Jacob B. Gaddis drew out \$33,664 35 from the treasury of the state. On the other hand he paid back the following sums:

In 1842 he paid to the Treasurer,	\$1,600 00
In 1843 (by means of the facilities that forty dollars of the people's money, gave him,) he was enabled to pay,	1,000 00

Total \$2,600 00

For this he must be credited. Taking then \$2,600 00 from	\$33,664 35
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The balance will be, \$31,064 35

Now in order to show how much more detrimental to the state, was the administration of Jacob B. Gaddis, than that of Jos. A. Yard, we will compare the amounts drawn by each during their respective periods.

From 1840, to 1843, Jacob B. Gaddis drew out of the treasury of New Jersey,	\$33,664 35
From 1835, to 1839, Joseph A. Yard drew from the same source,	\$21,792 88

\$11,871 47

Exhibiting the extraordinary fact, that Mr. Gaddis, actually drew in *three* years more money than Mr. Yard drew in *four* years, by the enormous sum of *eleven thousand eight hundred and seventy-one dollars and forty-seven cents!*

Once more. We will now add together the whole amount drawn from the Treasury by Mr. Yard and Voorhees, and then compare it with the sum drawn out by Jacob B. Gaddis, in three years.

Mr. Yard drew in four years	\$21,792 88
Mr. Voorhees drew in one year,	12,416 30

* \$34,209 18

Mr. Gaddis drew in three years,	33,664 35
---------------------------------	-----------

The difference being only \$544 83

Thus you will perceive that (notwithstanding the wasteful expenditures by Mr. Voorhees) Jacob B. Gaddis drew in *three years*, not only eleven thousand dollars more than Mr. Yard did in *four years*, but he drew in those three years, within five hundred and forty-four dollars and eighty-three cents as much as Mr. Yard and Voorhees both together drew in five years.

One more proof and we have done.—In the case of Mr. Yard, in order to show what the real cost of his administration was to the state, we deducted his gains from the moneys he received from the Treasury and the balance in favor of the state was a trifle over \$3000 00, or about \$750 00 a year.

We will now go through the same process with the management of Mr. Gaddis.

From 1840, to 1843, three years under Jacob B. Gaddis, there was drawn from the Treasury, \$33,664 35

Now take from this the aggregate gain in the operations of the prison, for the same period being for increase to the nett stock, over and above annual expenditures, viz: in 1841 the loss in the operations of the prison, as may be seen by referring to statement G, was, \$1,049 76
In 1842 the nett gain in do. was, \$4,178 22
In 1843, the nett gain in do. was 2,969 80
\$7,148 02
Less, 1,049 76 \$6,098 26
\$27,566 09

The state therefore sustained a loss in carrying on the prison, while Jacob B. Gaddis was keeper, in three years, of the very large sum of \$27,566 09 or more than \$9000 00 in each year.

To sum up the aggregate amount drawn from the Treasury, in eight years, under Messrs. Yard, Voorhees and Gaddis, is as follows:—

Drawn by Mr. Yard in 4 years,	\$21,792 88
“ “ “ “ Mr. Voorhees in 1 year,	12,416 30
“ “ “ “ Mr. Gaddis in 3 years,	33,664 35
Total,	\$67,873 53

Our labors are now brought to a close. There are many matters

that might have been incorporated in this report, in regard to the discipline of the prison, &c. that would show the ability of the different keepers to manage the institution, but we have preferred to confine ourselves to the positive requirements of the resolution, circumscribing the limits of our action within the sphere of legitimate duty. It has been our desire to present the affairs of the prison in a manner conformable to the precise facts, as they appear recorded upon the books of the Institution.

Should some trifling inaccuracies, have occurred in the almost endless variety of calculations, employed to develope the truth, you will find little difficulty in making the proper correction, by reference to the subjoined tabular statements, which have been carefully compiled, arranged and compared by the very efficient book keeper of the Prison, Mr. Sutterley.

It has been our wish, as it was clearly our duty, to state facts. It will be your prerogative, to draw inferences. The delay attendant upon the bringing in of the report, will be explained by the voluminous character of the instrument itself. Believing, therefore, that we have gone over the whole ground embraced in the resolution, with great labor and care, we relinquish the trust imposed, with the consolation, that while we manifested the most scrupulous regard to the interests and feelings of the different incumbents, we have also tempered our language with moderation, and discharged our duty with fidelity.

All of which is respectfully submitted.

THOMAS SLACK,
S. B. SCATTERGOOD
GEORGE BLACK,
RICHARD BRANDT,
JAMES H. SIMS.

STATEMENTS.

STATEMENT

Exhibiting the situation of the accounts, and the nett

Amount of furniture, including beds, bedding, tools, implements, &c.,	\$760 32
Provision, clothing, incidental, fuel and hospital ac't,	964 66
Weaving, cordwainers', smith factory, plaster, stone sawing and sundries ac't.	4075 41
Total amount of inventory, 1st October, 1835,	\$5800 39
Cash account, being the balance of cash on hand,	1757 56
Bills receivable,	1150 01 $\frac{1}{2}$
Commissioners of the New Jersey State Prison, for convict labor, &c.,	12,709 74
Debts due the prison, exclusive of the above,	3,345 52 $\frac{3}{4}$
	\$24,763 22 $\frac{1}{4}$

A.

stock of the N. J. State Prison, on the 1st Oct. 1835.

Amount of debts due by the prison,	\$720 02 $\frac{3}{4}$
Balance in favor of the prison, being the nett stock on the 1st October, 1835,	24,043 20

	\$24,763 22 $\frac{3}{4}$

STATEMENT

Showing a complete and final balance of the accounts of

Amount of furniture ac't. 1st October, 1836,	\$ 542 74
" " provisions, fuel, clothing, incidental, and hospital ac't.,	813 08
" " weaving, cordwainers', smith factory, cooperage, stone sawing and sundries account,	3,004 75

Total amount of inventory, 1st October, 1836,	\$4,360 57
Cash ac't., being the amount of cash on hand,	1,570 71 $\frac{3}{4}$
Bills receivable,	1,030 61 $\frac{1}{2}$
Debts due the prison, being personal accounts,	3,156 68 $\frac{1}{4}$
Commissioner of the N. J. penitentiary for convict labor, materials, &c.,	15,641 00
State of New Jersey, for that part of the stock destroyed by fire on the 26th Nov., 1835, which was included in the capital of the prison and brought forward at the commencement of the year, not being at that time stricken from stock account,	1,269 31
Prison repairs, being a part of earnings of the prison,	424 11

	\$27,453 00 $\frac{1}{2}$

Dr. STOCK ACCOUNT.

Amount of nett capital on the
30th September, 1836, as
per statement B. \$27,024 64

CONTRA Cr.

Nett stock on 1st October, 1835,	\$24,043 20
Profit and loss, being the gain in the operations of the prison for the year ending 30th September, 1836,	2,981 41

	\$27,024 64

Dr. PROFIT & LOSS.

Provision account,	\$3,380 90
Clothing "	664 98
Incidental "	726 53
Furniture "	369 68
Hospital "	57 22
Fuel "	509 33
Plaster "	116 31
Balance in favor of the opera- tions of the prison for the year ending 30th Septem- ber, 1836,	2,981 44

	\$8,806 39

CONTRA

Weaving account,	\$3,530 64
Sundries "	3,592 70
Cordwainers "	1,199 46
Smith factory "	291 44
Cooperage "	169 93
Stone sawing "	48
Interest "	21 74

	\$8,806 39

JOSEPH A. YARD, Keeper.

B.
the N. J. State prison for the year ending 30th Sep. 1836.

Amount of debts due by the prison.	\$428 36 $\frac{1}{2}$
Balance in favor of the prison, being the nett stock on 1st October, 1836,	27,024 64

27,453 00½

Dr.	Cr.	LOSS.	Dr.	Cr.	GAIN.
PROVISION ACT'.			WEAVING ACT'.		
Inven- tory, 331 99	Inven- tory, 458 10	3,380 90	Inven- tory, 2,679 37	Inven- tory, 1,689 05	3,530 64
Ch'gs, 3,709 61	Credits, 202 00		Ch'gs, 2,215 68	Credits, 6,736 64	
CLOTHING ACT'.			SUNDRIES ACT'.		
Inven- tory, 384 70	Inven- tory, 148 26	664 98	Inven- tory, 333 92	Inven- tory, 787 77	3,592 70
Ch'gs 446 18	Credits, 17 64		Ch'gs, 501 40	Credits, 3,640 25	
INCIDENTAL ACT'.			GORDWAINERS' ACT'.		
Inven- tory, 192 09	Inven- tory, 126 88	726 53	Inven- tory, 366 14	Inven- tory, 193 71	I, 199 46
Ch'gs, 676 39	Credits, 15 07		Ch'gs, 763 15	Credits, 2,135 04	
FURNITURE ACT'.			SMITH FACTORY ACT'.		
Inven- tory, 760 32	Inven- tory, 542 74	369 68	Inven- tory, 112 61	Inven- tory, 224 29	271 44
Ch'gs, 153 43	Credits, 1 33		Ch'gs, 15 40	Credits, 195 16	
HOSPITAL ACT'.			COOPERAGE ACT'.		
Inven- tory, 43 13	Inven- tory, 45 74	57 22	Inven- tory, 117 28	Inven- tory, 85 35	169 93
Ch'gs, 61 08	Credits, 1 25		Ch'gs, 94 97	Credits, 296 83	
FUEL ACT'.			STONE SAWING ACT'.		
Inven- tory, 12 75	Inven- tory, 33 50	509 33	Inven- tory, 25 87	Inven- tory, 24 58	48
Ch'gs, 629 45	Credits, 99 37		Ch'gs, 1 27	Credits, 3 04	
PLASTER ACT'.			INTEREST ACT'.		
Inven- tory, 440 22	Inven- tory, 116 31		Inven- tory, Ch'gs,	Inven- tory, Credits,	21 74
Ch'gs 2 40	Credits, 326 31				
30th September 1836. Balance,					
		2,981 44			
			\$8,806 39		
			\$8,806 39		

STATEMENT

Showing a complete and final balance of the accounts of

Amount of furniture account on 1st Oct., 1837,	\$1,276 21
" Provision, clothing, fuel, hospital and incidental account,	2,769 79
" Weaving, cordwainers', cooperage and sundries account,	4,057 58
 Total amount of inventory 1st October, 1837,	8,103 58
Cash on hand,	690 90
Bills receivable,	2,821 09½
Debts due the prison,	4,978 28
Prison repairs,	19 33
Commissioner of the N. J. Penitentiary, for convict labor, &c., in finishing new prison,	16,435 20
 \$33,048 38½	

Dr. STOCK ACCOUNT.

Amount of stock destroyed by fire, 26th Nov., 1835, and brought forward in stock account, which was included in the nett stock at the commencement of this year; ordered now to be stricken from stock account,	1,269 31
Amount of charges for prison repairs, in last year's statement, ordered to be stricken from stock account,	421 11
Amount of nett capital on 30th September, 1837,	31,679 92
 \$33,373 34	

Dr. PROFIT & LOSS.

Provision account,	3,955 50
Clothing "	406 81
Incidental "	1,364 98
Fuel "	903 39
Hospital "	47 58
Furniture "	119 77
Balance in favor of the operations of the prison for the year ending the 30th September, 1837,	6,348 70
 \$13,146 73	

CONTRA

Nett stock 1st Oct., 1836,	27,024 64
Profit and loss, being the gain in the operations of the prison for the yearending 30th September, 1837,	6,348 70

CONTRA

Weaving account,	5,160 60
Cordwainers', "	2,417 29
Sundries "	1,949 50
Cooperage "	141 08
Chair-making "	3,447 38
Interest "	30 88

JOSEPH A. YARD, Keeper.

C.
the N.J. State Prison, for the year ending 30th Sept. 1837.

Amount of debts due by the Prison,		\$1,368 46 $\frac{1}{2}$
Balance in favor of the prison, being the nett stock on the 1st October, 1837,		31,679 92
		\$33,048 38 $\frac{1}{2}$

Dr.	Cr.	LOSS.	Dr.	Cr.	GAIN.
		PROVISION ACT'.			WEAVING ACT'.
Inven- tory, 458 70	Inven- tory, 753 14	3,955 50	Inven- tory, 1,689 05	Inven- tory, 2,490 22	Inven- tory, 5,160 60
Ch'gs. 4,688 76	Credits, 438 82		Ch'gs. 21,63 21	Credits, 6,522 64	
		CLOTHING ACT'.			CORDWAINERS' ACT'.
Inven- tory, 148 26	Inven- tory, 388 88	406 81	Inven- tory, 193 71	Inven- tory, 476 04	Inven- tory, 2,417 29
Ch'gs. 677 03	Credits, 29 60		Ch'gs. 769 61	Credits, 2,904 57	
		INCIDENTAL ACT'.			SUNDRIES ACT'.
Inven- tory, 126 88	Inven- tory, 308 90	1,364 98	Inven- tory, 787 77	Inven- tory, 1,000 39	Inven- tory, 1,949 50
Ch'gs. 1,553 03	Credits, 6 03		Ch'gs. 4,031 33	Credits, 5,768 21	
		FUEL ACT'.			COOPERAGE ACT'.
Inven- tory, 33 50	Inven- tory, 1,237 37	903 39	Inven- tory, 85 35	Inven- tory, 90 93	Inven- tory, 141 08
Ch'gs. 2,142 72	Credits, 35 46		Ch'gs. 28 90	Credits, 164 40	
		HOSPITAL ACT'.			CHAIRMAKING ACT'.
Inven- tory, 45 74	Inven- tory, 81 50	47 58		Earnings	
Ch'gs. 84 30	Credits, 96			per con- tract, 3,447 38	
		FURNITURE ACT'.			INTEREST ACT'.
Inven- tory, 542 74	Inven- tory, 1,276 21	119 77	Inven- ry, ---		
Ch'gs. 886 95	Credits, 13 71		Credits, 30 88		
Balance in favor of the opera- tions of the prison for the year ending 30th September, 1837,		6,348 70			
		\$13,146 73			\$13,146 73

STATEMENT

Showing a complete and final balance of the accounts of

Amount of furniture account, on 1st Oct., 1838,	\$1,847 61
" Provision, clothing, incidental, fuel and hospital accounts,	1,667 72
" Weaving, cordwainers', chair making, cooperage, and sundries account,	12,223 86
 Total amount of inventory, 1st Oct., 1838,	15,739 19
Cash on hand, being the balance of cash acc't.,	336 74
Bills receivable,	3,149 88
Commissioner of the New Jersey Penitentiary, for convict labor, &c.,	17,291 09
Debts due the prison, (being personal accounts,) 	5,659 89 $\frac{3}{4}$
	\$42,176 79 $\frac{3}{4}$

Dr. STOCK ACCOUNT.

Prison repairs, being a part of the earnings of the Prison, expended for im- provements,	\$19 33
Amount of nett capital on the 30th September, 1838,	39,394 82
	\$39,414 15

CONTRA.

Nett stock on 1st October, 1837,	\$31,679 92
Profit and loss, being the gain in the operations of the prison for the year ending 30th September, 1838,	7,734 23
	\$39,414 15

Dr. PROFIT & LOSS.

Provision account,	4,610 53
Clothing "	537 87
Incidental "	1,211 89
Fuel "	1,122 42
Hospital "	108 92
Furniture "	31 56
Balance in favor of the op- erations of the prison for the year ending 30th Sep- tember, 1838,	7,734 23
	\$15,357 42

CONTRA.

Weaving account,	4,161 83
Cordwainers' "	1,889 35
Chair-making "	7,469 08
Sundries "	1,814 46
Cooperage "	14 69
Interest "	8 01
	\$15,357 42

JOSEPH A. YARD, Keeper.

D.
 the N. J. State Prison, for the year ending 30th Sept. 1838.

Amount of debts due by the Prison,		\$2,281 97 $\frac{1}{4}$
" Bills payable,		500 00
Balance in favor of the prison, being the nett stock on the 1st October, 1838,		39,394 82
		\$42,176 79 $\frac{3}{4}$

Dr.	Cr.	LOSS.	Dr.	Cr.	GAIN.
PROVISION A'CT.			WEAVING ACC'T.		
Inven- tory, 753 14	Inven- tory, 725 04	4,610 53	Inven- tory, 2,490 22	Inven- tory, 3,333 76	4,161 83
Ch'gs, 5,800 97	Credits, 1,218 54		Ch'gs, 3,508 38	Credits, 6,826 67	
	CLOTHING AC'T.			CORDWAINES RS' AC'T.	
Inven- tory 388 88	Inven- tory, 248 60	537 87	Inven- tory, 476 04	Inven- tory, 741 60	1,889 35
Ch'gs., 469 43	Credits, 71 84		Ch'gs, 1,510 05	Credits, 3,133 84	
	INCIDENTAL AC'T.			CHAIRMAKING AC'T.	
Inven- tory, 308 90	Inven- tory, 216 23	1,211 89	Inven- tory, _____	Inven- tory, 6,137 13	7,469 08
Ch'gs, 1,127 49	Credits 8 27		Ch'gs, 3,171 86	Credits, 4,503 81	
	FUEL AC'T.			SUNDRIES AC'T.	
Inven- tory, 1,237 37	Inven- tory, 367 00	1,122 42	Inven- tory, 1,000 39	Inven- tory, 1,933 85	1,814 46
Ch'gs, 575 57	Credits 53 60		Ch'gs, 1,669 50	Credits, 2,550 50	
	HOSPITAL AC'T.			COOPERAGE AC'T.	
Inven- tory, 81 50	Inven- tory, 110 85	108 92	Inven- tory, 90 93	Inven- tory, 77 52	14 69
Ch'gs; 145 82	Credits 7 55		Ch'gs. 27 96	Credits, 56 06	
	FURNITURE AC'T.			INTEREST AC'T.	
Inven- tory, 1,276 21	Inven- tory, 1,847 61	31 56	Inven- tory, _____	Inven- tory, _____	8 01
Ch'gs, 603 18	Credits 22		Dr. 12 45	Credits, 20 46	
Balance in favor of the operations of the prison for the year ending 30th September, 1838,		7,734 23			
		\$15,257 42			
					\$15,357 42

STATEMENT

Showing a complete and final balance of the accounts
September, 1839.

Amount of Furniture account on 1st Oct., 1839,	\$1,930 76
" Provision, clothing, incidental, fuel and hospital account,	1,958 01
" Weaving, cordwainers', chair-making, cooperage and sundries account,	12,325 58
	16,214 35
Total amount of inventory, 1st Oct., 1839,	16,214 35
Cash on hand, being the balance of cash acc't.,	28 31 $\frac{1}{2}$
Bills receivable,	4,807 36
Debts due the prison,	6,224 20 $\frac{1}{2}$
Commissioner of the New Jersey Penitentiary, for convict labor, &c.,	17,426 74
State of New Jersey, for prison repairs,, (being a part of the earnings of the prison, expended for that purpose,)	242 99
	\$44,943 96

Dr. STOCK ACCOUNT.	CONTRA	Cr.	
Amount of nett capital on the 30th September, 1839, as per Statement E,	40,470 21	Nett stock 1st October, 1838, 39,394 82 Profit and loss, being the gain in the operations of the pri- son for the year ending 30th September, 1839,	1,075 39

Dr. PROFIT & LOSS.	CONTRA	Cr.
Provision account,	5,873 53	Weaving account, 3,898 98
Clothing "	475 84	Cordwainers', " 2,477 88
Incidental "	950 43	Chair-making " 3,352 71
Fuel "	1,259 84	Sundries " 166 25
Hospital "	105 08	Cooperage " 14 01
Furniture "	220 75	Interest " 51 03
Balance in favor of the opera- tions of the prison for the year ending 30th September, 1839,	1,075 39	
	\$9,960 86	\$9,960 86

JOSEPH A. YARD, Keeper.

E.
 of the New Jersey State Prison for the year ending 30th

Amount of debts due by the prison,	3,681 89
Bills payable,	791 86
Balance in favor of the prison, being the nett stock on the 1st October, 1839,	40,470 21
	<hr/>

Dr.	Cr. LOSS.	Dr.	Cr. GAIN.
PROVISION AC'T.		WEAVERS' AC'T.	\$44,943 96
Inventory, 725 05 Ch'gs. 6,678 30	Invento- ry, 792 00 Credits, 737 82	Inventory, 3,333 76 Ch'gs. 3,717 63	Invento- ry, 3409 51 Credits 7540 86
CLOTHING AC'T.		CORDWAINERS' AC'T.	
Inventory, 248 60 Ch'gs. 548 27	Inven- tory, 283 86 Credits, 37 17	Inventory, 741 60 Ch'gs. 1,993 49	Invento- ry, 908 69 Credits 4,304 28
INCIDENTAL AC'T.		CHAIR-MAKING AC'T.	
Inventory, 216 23 Ch'gs. 1,033 49	Invento- ry, 266 90 Credits 32 39	Inventory, 6,137 13 Ch'gs. 2,521 09	Invento- ry, 6,037 42 Credits 5,973 51
FUEL AC'T.		SUNDRIES AC'T.	
Inventory, 367 00 Ch'gs. 1,445 94	Invento- ry, 499 50 Credits, 53 60	Inventory, 1,933 85 Ch'gs. 1,287 99	Invento- ry, 1,888 50 Credits, 1,499 59
HOSPITAL AC'T.		COOPERAGE AC'T.	
Inventory, 110 85 Ch'gs. 117 64	Invento- ry, 115 75 Sales, 7 66	Inventory, 77 52 Ch'gs. 6 29	Invento- ry, 81 46 Credits, 16 36
FURNITURE AC'T.		INTEREST AC'T.	
Inventory, 1,847 61 Ch'gs. 307 66	Invento- ry, 1,930 76 Credits 3 76	Inventory, 8 29	Invento- ry, 51 03 Credits, 59 32
Balance in favor of the operations of the prison for the year ending 30th September, 1839,	1,075 39		
	<hr/>		<hr/>
	\$9,960 86		\$9,960 86

STATEMENT

*Showing a complete and final balance of the accounts of September, 1840.

Amount of furniture account on 1st October, 1840,	\$5,417 38
" provision, hospital and fuel account,	1,116 67
" weaving, cordwainers', chair making and sundries account.	10,415 38
 Total amount of inventory on 1st October, 1840,	\$16,949 43
Cash on hand, being the balance of cash account,	741 82
Bills receivable,	2,851 62
Debts due the prison,	3,892 18
State of New Jersey, for prison repairs and improve- ments (874 62,) and convict labor (27 25)	901 87
 -----	-----
	\$25,336 92

*At the commencement of this year, an alteration was made in apportioning the inventory into the several branches of stock, consequently the furniture account was charged with all the furniture belonging to the different departments throughout the prison (which had been charged to other accounts, and they credited) which accounts for the above increase, in said accounts.

F
 the New Jersey State Prison, for the year ending 30th

Amount of debts due by the prison,	\$3,345 47
" bills payable,	962 50
" State treasurer (being the amount of the appropriation granted by the legisla- ture, drawn from the treasury since the 1st March last, by John Voorhees, keeper),	6,000 00
Balance, being the nett stock of the prison on the 1st October, 1840,	15,028 95
	<hr/>
	\$25,336 92
	<hr/>

STATEMENT

Dr. STOCK ACCOUNT.

Amount of sundries stricken from this account, agreeably to a resolution of the committee on state prison accounts, with the sanction of the legislature, viz:	
Unavailable notes,	\$2,197 80 $\frac{1}{2}$
Unavailable debts,	2,108 33 $\frac{1}{2}$
Commissioners account, being the balance due for convict labor, &c., in finishing the new prison, in conformity to an act of the legislature,	17,426 74
State of New Jersey, for amount paid out of the <i>earnings</i> of the prison (<i>last year</i>) for repairs and improvements (as per statement E.)	242 99
Profit and loss, being the loss in the operations of the prison for this year,	3,466 89
Amount of nett capital on the 30th September, 1840,	15,028 95
	<hr/>
	\$40,471 71

CONTRA

Nett stock on 1st October, 1839,	\$40,470 21
Cash rec'd of Gabriel Allen, the amount of his account, for which stock was charged with, in the unavailable debts, included in the amount stricken from stock, on the debit side of this account,	1 50
	<hr/>
	\$40,471 71

Dr. PROFIT & LOSS.

James Connoly for the balance of his account,	\$49 35
James Connoly for the balance of his judgment bond, given 11th May, 1838, for four hundred dollars,	100 00
Furniture ac't, for nett loss,	2,954 44
Provision " "	6,689 74
Hospital, " "	231 20
Fuel " "	1,425 92
Incidental " "	859 27
Interest " "	177 40
	<hr/>
	\$12,487 32

CONTRA

James Conoly, for a deduction made in the amount credited to him on book account, (previous to this date),	\$37 89
Weaving ac't, for nett gain,	3,738 38
Cordwainers' " "	2,927 08
Chair making " "	2,281 51
Sundries " "	35 57
Balance, being the loss in the operations of the prison for the year ending 30th September, 1840,	3,466 89
	<hr/>
	\$12,487 32

JOHN VOORHEES, Keeper.

F CONTINUED.

Dr.	Cr.	LOSS.	Dr	Cr.	GAIN.
FURNITURE AC'T.			WEAVING AC'T.		
Inven- tory, 1,930 76	Inven- tory, 5,417 38	2,954 44	Inven- tory, 3,409 51	Inven- tory, 1,757 07	3,738 38
Ch'g's, 6,516 46	Credits, 75 40		Ch'g's, 2,436 96	Credits, 7,827 78	
PROVISION AC'T.			CORDWAINERS' AC'T.		
Inven- tory, 792 00	Inven- tory, 553 90	6,689 74	Inven- tory, 908 69	Inven- tory, 2,288 01	2,927 08
Ch'g's, 7,209 66	Credits, 758 02		Ch'g's, 2,336 45	Credits, 3,884 21	
HOSPITAL AC'T.			CHAIR MAKING AC'T.		
Inven- tory, 115 75	Inven- tory, 28 57	231 20	Inven- tory, 6,037 42	Inven- tory, 6,186 54	2,281 51
Ch'g's, 184 58	Credits, 40 56		Ch'g's, 1,887 41	Credits, 4,019 80	
FUEL AC'T.			SUNDRIES AC'T.		
Inven- tory, 499 50	Inven- tory, 534 20	1,425 92	Inven- tory, 1,888 50	Inven- tory, 183 76	35 57
Ch'g's, 1,491 61	Credits, 30 99		Ch'g's, 522 24	Credits, 2,262 55	
INCIDENTAL AC'T.			LOSS & GAIN AC'T.		
Inven- tory, 859 27		859 27	For a deduction made by James Connolly in the am- ount that had been credited to his book account,		37 89
Ch'g's, 859 27			Balance being the loss in the operations of the prison, for the year ending 30th Sep- tember, 1840,		3,466 89
INTEREST AC'T.					
		177 40			
Ch'g's, 228 06	Credits, 50 66				
PROFIT & LOSS AC'T.					
For balance of James Connol- ly's book account,		49 35			
For the loss on said Connol- ly's judgment bond (given 11th May, 1838, for four hundred dollars.)		100 00			
		<u>\$12,487 32</u>			<u>\$12,487 32</u>

STATEMENT

Showing a complete and final balance of the accounts
30th September, 1841.

Amount of furniture account on the 1st Oct., 1841,	\$6,848 80
" Provision, hospital and fuel acc't.,	1,278 83
" Weaving, cordwainers', chair-making and sundries account,	6,607 37

Total amount of inventory on 1st Oct., 1841,	14,735 00
Cash on hand, being the balance of cash acc't.,	1,272 60
Bills receivable,	4,462 61
Debts due the prison, (being personal acc'ts.,)	4,375 23
Inspectors of the New Jersey State Prison, for la- bor of convicts at the heating apparatus in the prison,	148 30
State of New Jersey, for prison repairs,	41 09

	\$25,034 83

Dr.	STOCK ACCOUNT.	CONTRA	CR.
Profit and loss, being the loss in the operations of the prison for the year ending 30th September, 1841,	1,049 76	Nett stock on 1st Oct., 1840,	15,028 95
Amount of nett capital on the 30th September, 1841,	13,979 19		

	\$15,028 95		\$15,028 95

Dr.	PROFIT & LOSS.	CONTRA	CR.
Furniture account,	760 98	Weaving account,	3,684 84
Provision "	5,986 59	Cordwainers' "	2,520 61
Hospital "	249 09	Chair-making "	2,248 39
Fuel "	1,560 92	Sundries "	894 9
Incidental "	1,796 69	Balance, being the loss in the operations of the prison for the year ending 30th Sep- tember, 1841,	1,049 76
Interest "	44 22		

	\$10,398 49		\$10,398 49

JACOB B. GADDIS, Keeper.

G.
of the New Jersey State Prison, for the year ending

Debts due by the prison,	55 64
Amount due the State Treasurer,	11,000 00
Balance, being the nett stock on the 1st Oct., 1841,	13,979 19
<hr/>	
	\$25,034 83

Dr.	Cr.	LOSS.	Dr.	Cr.	GAIN.
FURNITURE AC'T.			WEAVING AC'T.		
Inven- tory, 5,4738 ry, 6,845 80		763 98	Inven- tory, 1,757 07		3,684 84
Ch'gs. 2,235 84 Credits 43 44			Ch'gs. 1,920 70 Credits 5,706 81		
PROVISION AC'T.			CORDWAINERS' AC'T.		
Inven- tory, 553 90 ry, 913 03		5,986 53	Inven- tory, 2,238 01 ry, 1,140 48		2,520 61
Ch'gs. 6,8242 Credits 546 79			Ch'gs. 1,348 80 Credits 5017 03		
HOSPITAL AC'T.			CHAIR-MAKING AC'T.		
Inven- tory, 2857 ry, 92 80		243 00	Inven- tory, 6,1654 ry, 3,608 09		2,248 39
Ch'gs. 321 15 Credits 10 23			Ch'gs. 2,842 81 Credits 7,661 65		
FUEL AC'T.			SUNDRIES AC'T.		
Inven- tory, 534 20 ry, 273 00		1,560 92	Inven- tory, 183 76 ry, 203 00		894 89
Ch'gs. 1,327 78 Credits 28 06			Ch'gs. 124 00 Credits 999 74		
INCIDENTAL AC'T.			Balance, being the loss in the operations of the prison for the year ending 30th Sep- tember, 1841,		
Inven- tory, — —		1,706 63			1,049 76
Ch'gs. 1,706 69					
INTEREST AC'T.					
Inven- tory, — — ry,		44 22			
Ch'gs. 107 01 Credits 62 82					
		\$10,332 43			
					\$10,398 49

STATEMENT

Showing a complete and final balance of the accounts of September, 1842.

Amount of furniture account on 1st October, 1842, \$7,644 52	
" provision, hospital and fuel ac't, 869 86	
" weavers, cordwainers', chair making and sundries ac't. 6,460 61	

Total amount of inventory on 1st October, 1842, \$14,974 99	
Cash on hand, being the balance of cash account, 2,848 06	
Bills receivable, 5,257 78	
Debts due the prison, 3,642 02	
Consignment to Smith Ely, of chair seats, 966 13	
Consignment to Woodward & Binckle, " 371 00	
Consignment to Abraham McDonough, " 21 75	
	\$28,081 73

Dr. STOCK ACCOUNT.

Amount of nett capital on the 30th September, 1842, \$18,157 41	Nett stock on 1st October, 1842, \$13,979 19
	Profit and loss, being the gain in the operations of the pris. on for the year ending 30th September, 1842, 4,178 22
	\$18,157 41

Dr. PROFIT & LOSS.

	CONTRA	Cr.
A.P. Atkinson, loss on his ac't, 84 24	Weaving account, 83,274 91	
J. McCulley, " 32 4	Cordwainers" 2 56 58	
Furniture account, 840 37	Chair making" 5,510 67	
Provision " 4,263 92	Sundries" 78 91	
Hospital " 177 29	Interest, " 43 26	
Fuel " 1,723 04		
Incidental " 1,237 74		
Balance in favor of the operations of the prison for the year ending 30th September, 1842, 4,178 22		
	\$12,474 33	\$12,474 33

JACOB B. GADDIS, Keeper.

H.

the New Jersey State Prison, for the year ending 30th

Amount of debts due by the prison,		\$524 32
“ Due the State Treasurer,		9,400 00
Balance in favor of the prison, being the nett stock on the 1st October, 1842,		18,157 41
		—————
		\$28,081 73

Dr.	Cr.	LOSS.	Dr.	Cr.	GAIN
FURNITURE ACT'.			WEAVING ACT'.		
Inven- tory, 6,848 80	Inven- tory, 7,644 52	849 39	Inven- tory, 1,655 80	Inven- tory, 1,230 96	3,274 91
Ch'gs, 1,711 67	Credits, 66 56		Ch'gs, 1,141 35	Credits 4,791 10	
	PROVISION ACT'.			CORDWAINERS' ACT'.	
Inven- tory, 913 03	Inven- tory, 435 35	4,268 92	Inven- tory, 1,140 48	Inven- tory, 572 18	2,856 58
Ch'gs, 4,123 92	Credits, 337 63		Ch'gs, 973 99	Credits, 4,398 87	
	HOSPITAL ACT'.			CHAIR MAKING ACT'.	
Inven- tory, 92 80	Inven- tory, 55 29	177 29	Inven- tory, 3,608 09	Inven- tory, 4,379 66	5,510 67
Ch'gs, 141 54	Credits, 1 76		Ch'gs, 4,463 05	Credits, 9,202 15	
	FUEL ACT'.			SUNDRIES ACT'.	
Inven- tory, 273 00	Inven- tory, 379 22	1,726 04	Inven- tory, 203 00	Inven- tory, 227 81	788 91
Ch'gs, 1,883 20	Credits, 50 94		Ch'gs, 92 86	Credits, 856 96	
	INCIDENTAL ACT'.			INTEREST ACT'.	
Inven- tory, 1,243 09	Inven- tory, 5 35	1,237 74	Inven- tory, 93 09	Inven- tory, 136 35	43 26
	PROFIT & LOSS ACT'.				
For balance of A. P. Atkin- son's account,		4 24			
For balance of John McCulley's account,		32 49			
Balance in favor of the opera- tions of the prison for the year ending 30th September 1842,		4178 22			
		—————			
		\$12,474 33			
		—————			
		\$12,474 33			

STATEMENT

Showing a complete and final balance of the accounts of
September, 1843.

Amount of furniture account, on 1st October 1843,	\$8,362 32
" provision, hospital and fuel account,	562 03
" weaving, cordwainers', chair making and sundries account,	7,954 83
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Total amount of inventory on 1st October, 1843,	\$16,879 18
Cash on hand, being the balance of cash account,	2,255 77
Bills receivable,	3,078 53
Debts due the Prison,	1 880 42
Consignment to Smith Ely, of chair seats,	2,154 23
Consignment to Woodward & Brinckle, do.	550 12
State of New Jersey, balance due for prison repairs,	40 38
<hr/>	
	\$26,838 63

Dr. STOCK ACCOUNT.

Amount of bills receivable, and unsettled accounts, or- dered by the joint-committee on state prison accounts, with the sanction of the le- gislature, to be stricken from stock account, viz:	
Bills receivable,	\$ 2,942 35
Personal accounts,	1,244 71
State Treasurer, for the sum paid this year into the trea- sury,	1,000 00
Amount of nett capital on the 30th September, 1843,	25,351 10
	<hr/>
	\$30,538 16

CONTRA

Nett Stock on 1st October 1842,	\$18,157 41
State Treasurer, for balance of account,	9,400 00
Amount of cash collected of that stricken from stock on the debit side,	10 95
Profit and loss, being the gain in the operations of the pris- on for the year ending 30th September, 1843,	2,969 80
	<hr/>
	\$30,538 16

Dr. PROFIT & LOSS,

Furniture account,	\$ 929 14
Provision, "	4,183 46
Hospital, "	176 79
Fuel, "	1,432 08
Incidental, "	857 31
Interest, "	16 92
Balance in favor of the operations of the prison for the year ending 30th September, 1843,	2,969 80
	<hr/>
	\$10,565 50

CONTRÀ

Wcaving account,	\$2,441	75
Gordwainers,	2,261	57
Chair making,	5,105	08
Sundries,	757	10

JACOB B. GADDIS, Keeper.

I
the New Jersey State Prison for the year ending 30th

Amount of debts due by the prison,		\$ 1,487 53.
“ balance in favor of the prison, being the nett stock on the 1st October, 1843,		\$25,351 10.
		<hr/> \$26,838 63

Dr.	Cr.	LOSS.	Dr.	Cr.	GAIN.
		FURNITURE ACC'T.			WEAVING ACC'T.
Inven- tory, 7,644 52	Inven- tory, 8362 32	929 14	Inven- tory, 1280 93	Inven- tory, 891 87	2,441 75
Ch'gs. 1,614 22	Credits 47 23		Ch'gs. 905 57	Credits 3736 41	
		PROVISION ACC'T.			CORDWAINERS' ACC'T.
Inven- tory, 435 35	Inven- tory, 400 96	4183 46	Inven- tory, 572 18	Inven- tory, 436 65	2,261 57
Ch'gs. 4,650 21	Credits 501 14		Ch'gs. 2175 63	Credits 4572 78	
		HOSPITAL ACC'T.			CHAIR MAKING.
Inven- tory, 55 29	Inven- tory, 59 59	176 79	Inven- tory, 4379 66	Inven- tory, 6272 26	5,105 08
Ch'gs. 183 84	Credits 2 75		Ch'gs. 3197 93	Credits 6410 41	
		FUEL ACC'T.			SUNDRIES.
Inven- tory, 379 22	Inven- tory, 101 48	1432 08	Inven- tory, 227 81	Inven- tory, 354 05	757 10
Ch'gs. 1,160 97	Credits 15 63		Ch'gs. 337 93	Credits 968 79	
		INCIDENTAL ACC'T.			
Inven- tory, —	Inven- tory, —	857			
Ch'gs. 994 61	Credits 137 30				
		INTEREST.			
Inven- tory, —	Inven- tory, —	16 92			
Ch'gs. 52 27	Credits 35 35				
Balance in favor of the operations of the prison for the year ending 30th September, 1843.		2,969 80			
		<hr/> \$10,565 50			<hr/> \$10,566 50

STATEMENT

Showing the Situation of the Stock Account

DR.	STOCK ACCOUNT.			
Am't stricken from stock as per Statement C,		1837,		\$1693.42
Do. do. do. D,	1838,			19.33
	1839,			
Do. do. do. F,	1840,			21,975.87
Loss in the operations of the Prison, per Statement				
F, for the year		1840,		3,466.89
Loss in the operations of the Prison, do. G,	1841,			1,049.76
	1842,			
Am't stricken from stock as per statement I, in	1843,			4,187.06
State Treasurer, for amount paid this year into				
the Treasury,				1,000.00
Amount of nett capital on the 30th September,				
1843, as per Statement I,				25,351.10
				\$58,743.43

By referring to the Report of the Committee of the Legislature on State Prison Accounts for the year 1841, it will appear that the New Jersey State Prison gained in its operations for that year \$4,486.22; (if their Report be correct,) whereas the books of the prison justly show a loss in said year of \$1,049.76, which, added to the reported gain of that year, would make a difference in the nett capital of the institution of \$5,535.98, and consequently it would have been, (had their statement been correct,) on the 30th September, 1843, \$30,887.08, instead of \$25,351.10, as above stated, *which is substantially correct*, as will be made to appear by referring to the books of the Prison.

STATEMENT

Showing the Amount of the Salaries of the Officers
tober, 1835, to 1st October,

Am't of salaries for the y'r ending Sept. 30, 1836, J. A. Y., K.,		\$4,333.55
Do. " " " " 1837, do.		4,607.29
Do. " " " " 1838, do.		6,192.49
Do. " " " " 1839, do.		6,659.55
Do. " " " " 1840, J. V., K.,		6,416.30
Do. " " " " 1841, J. B. G., K.,		6,782.43
Do. " " " " 1842, do.		6,757.50
Do. " " " " 1843, do.		6,792.00
Total amount of salaries in this statement,		\$48,541.11

J.

from the 1st October, 1835 to 1st October, 1843.

CONTRA,	CR.
Nett stock, as per Statement A, on 1st October, 1835	\$24,043.20
Gain in the operations of the prison as per Statement B, for the year 1836, J. A. Yard,	2,981.44
Gain in the operations of the prison, as per Statement C, for the year 1837, J. A. Yard,	6,348.70
Gain in the operations of the prison, as per Statement D, for the year 1838, J. A. Yard,	7,734.23
Gain in the operations of the prison as per Statement E, for the year, 1839, J. A. Yard,	1,075.39
Cash collected; being a part of that stricken from stock, as per Statement F, in 1840, J. Voorhees,	1.50
1840,	
1841, J. B. Gaddis,	
Gain in the operations of the prison, as per Statement H, for the year 1842, J. B. Gaddis,	4,178.22
State Treasurer, (for balance of cash drawn from the Treasury,) account balanced in 1843, J. B. Gaddis,	9,400.00
Cash collected; being a part of that stricken from stock, as per statement I, in 1843, J. B. Gaddis,	10.95
Gain in the operations of the prison as per Statement I, for the year 1843, J. B. Gaddis.	2,969.80

	\$53,743.43

M.

of the New Jersey State Prison from the 1st Oct-
1843 (drawn from the Treasury.)

Am't drawn from the Treasury by John Voorhees, in 1840, being the appropriation made by the Legislature,	\$6,000.00
Amount drawn from the Treasury by J. B. Gaddis, in 1841, being another appropriation made by the Legislature,	5,000.00

Am't paid into the Treasury by J. B. Gaddis, 1842, \$1,000	\$11,000.00
Am't paid into the Treasury by do. 1843, 1,000	2,000.00

Balance due the State Treasury, which said sum was added to the capital of the New Jersey State Prison, as has been shown in the foregoing Statements.	\$8,400 00

STATEMENT NO. 1

Showing the Amount of Notes discounted before the 1st October, 1843, which were not due until after said period.

Of whom received.	From or drawer.	Date of the Notes.	Amount of Notes.	When due	Loss on notes discontinued.
Rec'd of Smith Ely — J. F. Huntington	note, Dated 31 May, 1843 for \$35.25 at 4 months.	1 June	66 71	4	\$ 45
Rec'd of do	Thomas H. Bell's do	" 27 "	63 83	4	98
Rec'd of do	Solomon Willsey's do	" 23 "	35 00	4	30
Rec'd of do	Dan'l Lee & Son's do	" 23 "	35 00	4	31
Rec'd of William Sanderson his	do	" 3 Aug.	146 00	3	6
Rec'd. of T. & L. Thompson "	do	" 22 June	222 60	6	25
Rec'd. of Chambers & Henry, their	do	" 1 Aug.	646 10	4	4
Rec'd of do,	do	" 1 "	646 11	6	4
Rec'd. of Reuben W. Howes his	do	4 Sept.	204 70	90 days	2
		Total	52121 35		
Before 1st Oct. 1843					
Rec'd. of Reuben W. Howes his	note, Dated 2d Oct 1843 for \$284 63 at 90 days				
Rec'd. of Smith Ely, John Boyer's	" 16th Sept. "				
B. Gaddis left as Keeper	125 87 at 4 months				
	Total amount of notes				
	\$2531 85				
		Total	35 40		
		Due 3 Jan. 1844,			
		" 21 "			
		3 28			
		1 82			
		Total loss on Notes			
		\$40 50			



A STATEMENT

SHOWING the amount drawn from the Treasury from the 1st October 1835 to the 1st October 1843, for salaries of the officers Apparatus and for Prison uses, together with the amount in the Treasurers Report paid out for Prison Improvements, &c., not on P A. Yard, John Voorhees, and Jacob B. Gaddis, as keepers of the New Jersey State Prison, respectively.

KEEPER OF THE PRISON.	In the Year	Amount of Salaries of the Officers, &c. of the N. J. State Prison.	Amount of Prison Repairs & improvements, partly done by convict labor.	Amount of Appropriation for the Heating Apparatus.	Amount of Appropriations for Prison uses.	Amount in the Treasurer's Report paid for prison improvements &c. not on the Books of the Prison.
Joseph A. Yard.	1836	\$ 4333 55				
do.	1837	4607 29				
do.	1838	6192 49				
do.	1839	6659 55				
John Voorhees.	1840	6416 30			\$ 6000 00	
Jacob B. Gaddis.	1841	6782 43	\$ 2502 36	\$ 3000 00	5000 00	
do.	1842	6757 50	1760 98		Books. 100 00	
do.	1843	6792 00	36190			\$ 607 18

Total amount drawn from the Treasury for Prison purposes in the eight years,

Of which Joseph A. Yard, drew during his administration of four years,
John Voorhees " do one year,
Jacob B. Gaddis. " do three years

Total.

Sum Total drawn from the Treasury in the four first years \$21,792 88
" do do four last years 46,080 55

Making a difference between the four first and four last years of \$24,287.67

STATEMENT K.

Showing the

Name of the Keeper of the Prison.	In the year.	Amount of salaries of the officers, &c., of the N. Jersey State Prison.	Amount of prison repairs and improvements, done partly by convict labor.	Amount of appropriation for the heating apparatus.	Amount of appropriations for prison uses.	Amount in the Treasurer's report, prison improv' &c., not on the son books.
Joseph A. Yard,	1836	\$4,333 55				
"	1837	4,607 29				
"	1838	6,192 49				
"	1839	6,659 55				
	1836	The Inspectors' fees were paid out of the earnings of the Prison,				
	1837	Do. do. do.				\$331 50
		Paid out of the earnings of the Prison, for apprehending and bringing back to Prison, James Kerroy,				
		Paid Joseph R. Dobbins, for allowing him by the Inspectors, in the former years' contract, for furnishing the Prison with flour greatly below the price it was selling at during his contract, towards making up his loss, in the great and unexpected rise in flour,				
		Amount of Prison repairs, being a part of the earnings of the Prison, stricken from stock,				
	1838	Paid out of the earnings of the Prison, Inspectors' fees,				424 11
		Amount of Prison repairs, being a part of Prison earnings, stricken from stock,				193 50
		Amount of the board of the hands employed at the machinery, &c., being allowed them as a part of their salary, which came out of the earnings of the Prison,				19 33
	1839	Amount of Prison repairs, being a part of the earnings of the Prison (not drawn for),				378 00
		Amount of the earnings of convict labor and materials, furnished in building the new Prison, as charged to the Commissioners, within the last four years,				242 99
						4,717 00

STATEMENT L.

Showing the

the New Jersey State Prison, Prison repairs, Improvements, Appropriations for Heating Prison books, and the loss or gain to the state in each year, during the administration of Joseph

tal amount drawn rom the Treasury n each year.	Gain in the operations of the Prison for each year exclusive of salaries, &c.	Loss in the opera- tions of the Prison for each year.	Surplus earnings be- ing a revenue to the State in each year.	Prison loss to the Stat ^e of New Jersey each year.
\$ 4333 55	\$ 2981 44			\$ 1352 11
4607 29	6348 70		\$ 1741 41	
6192 49	7734 23		1541 74	
6659 55	1075 39			5583 16
12,416 30		\$ 3466 89		15883 19
17,284 79		1049 76		18334 55
9225 56	4178 22			5047 34
7153 90	2969 80			4184 10
<hr/> \$67,873 43				
21,792 88				
12,416 30				
33,664 25				
<hr/> \$67,873 43				

Total amount drawn from the treasury in each yr.	Gain in the operations of the prison, for each year, exclusive of salaries.	Loss in the operations of the prison for each year.	Amount of surplus earnings, being a revenue to the state, in these four years.	Amount of less or expense to the State of New Jersey in these four years.
\$2,46 30		\$3,466 89		
172 79		1,049 76		
93 66	4,178 22			
71 90	2,969 80			
\$1630 65	\$7,148 02	\$4,516 65		\$43,449 28

